

SECTION 4 - WAGE REPORTING

1 INTRODUCTION TO WAGE REPORTING

As an employer covered under Wisconsin's Unemployment Insurance law you are required to report quarterly wage information for each of your employees. This system of collecting detailed wage information is referred to as WAGE REPORTING.

The wage detail is required *in addition* to the quarterly UI tax report. Each employer is required to furnish a report containing wage data for every employee paid in the calendar quarter. The wage data must include employee social security number, first and last name and total gross wages PAID during the quarter. You are required to file the wage and tax reports even though you may be unable to make the required tax payment.

The following is the schedule for quarterly wage and tax reporting:

<u>Report Covers</u>	<u>Date Due</u>
January 1 through March 31	April 30
April 1 through June 30	July 31
July 1 through September 30	October 31
October 1 through December 31	January 31

Wage reports may be submitted using the following methods: VIA **THE INTERNET**, **ELECTRONIC DIAL-UP TO OUR BULLETIN BOARD SYSTEM**, on **MAGNETIC MEDIA**, or on **PAPER REPORTS**. Internet, Electronic and Magnetic Media reporting are easier, accurate, and more efficient. If you have a computer we strongly encourage electronic or magnetic media wage reporting.

Beginning with the first quarter 2003 Bookkeepers, Service Bureaus, Accountants, CPAs and Payroll Service Agencies who submit quarterly wage reports for 25 or more clients are required to submit the reports on electronic or magnetic media. A \$25 penalty may be assessed for each employer report not filed electronically.

If you are currently reporting with paper forms, and you are not using our forms (free upon request), or are unable to produce paper reports that are readable by our OCR scanner and have access to the Internet you may file via the Internet. Check out our web page at <http://uigtwrs.dwd.state.wi.us>.

If after reading our handbook, you need assistance converting your paper wage reports to electronic or magnetic media, please call Wage Reporting at (608) 267-4406, or email at wagenet@dwd.state.wi.us.